

PART III
GOVERNMENT OF PUNJAB
DEPARTMENT OF EXCISE AND TAXATION
(EXCISE AND TAXATION-II BRANCH)

NOTIFICATION

The 17th June, 2023

No. S.O. 50/P.A.5/2017/S.9,11,15 and 148/2023.-In exercise of the powers conferred by sub-sections (3) and (4) of section 9, sub-section (1) of section 11, sub-section (5) of section 15 and section 148 of the Punjab Goods and Services Tax Act, 2017 (Punjab Act 5 of 2017), and all other powers enabling him in this behalf, on being satisfied that it is necessary in the public interest so to do, the Governor of Punjab, on recommendations of the Council, is pleased to make the following amendment in the Government of Punjab, Department of Excise and Taxation, Notification No. S.O. 37 /P.A.5 /2017 /S.11/ 2017, dated the 30th June, 2017, published in the Punjab Government Gazette (Extraordinary), Part III, dated the 30th June, 2017, namely: -

AMENDMENT

In the said notification,

(i) in serial number 12, in column (3), the following explanation shall be inserted, namely-

“Explanation. - For the purpose of exemption under this entry, this entry shall cover services by way of renting of residential dwelling to a registered person where, –

- i. the registered person is proprietor of a proprietorship concern and rents the residential dwelling in his personal capacity for use as his own residence and;
- ii. such renting is on his own account and not that of the proprietorship concern.”;

(ii) serial number 23A and the entries relating thereto, shall be omitted.

2. This notification shall be deemed to have come into force on and with effect from the 01st January, 2023.

VIKAS PRATAP,
Financial Commissioner (Taxation)
to Government of Punjab,
Department of Excise and Taxation.